

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

07-CV-11387 (Judge Cote)

v.

BRIAN N. LINES, *et al.*,

Defendants.

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**CORPORATE DISCLOSURE STATEMENT OF THE LOM DEFENDANTS**

Pursuant to Federal Rule of Civil Procedure 7.1, the LOM Defendants provide the following corporate disclosure statement.

LOM (Holdings) Limited (“LOM Holdings”) is a publicly held Bermuda corporation with its principal place of business in Hamilton, Bermuda. LOM Holdings in has no parent corporation. No publicly held company has a 10% or greater ownership interest in LOM Holdings.

Lines Overseas Management Ltd. (“LOM Limited”), LOM Capital Ltd. (“LOM Capital”), LOM Securities (Bermuda) Ltd. (“LOM Bermuda”), LOM Securities (Cayman) Ltd. (“LOM Cayman”), and LOM Securities (Bahamas) Ltd. (“LOM Bahamas”) are, directly or indirectly, wholly owned subsidiaries of LOM Holdings.

/s/ Reid M. Figel

Reid M. Figel (RF-8663)

Derek T. Ho

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Date: May 16, 2008